

Ministry of Higher Education and Scientific Research

Supervision and Scientific Evaluation Body

Quality Assurance and Academic Accreditation Office

### **Course Description Sample**

**Subject:** -----

This course description provides a brief survey of the most important characteristics, expected learning output, showing whether students have made full use of the learning opportunities. These characteristics have to be matched with the description of the program.

1. Educational Institution	University Shatt Al-Arab
2. Department / Center	Accounting
3. Course Title /Code	Government accounting / 2
4. Lecturer Name	PhD. Abbas Fadel Jiyad
5. Type of Teaching	Attendance
6. Academic Year /Term	Chapter One / 2024/2025
7. Total No. of Teaching Hours	60 H.
8. Date of Preparing this Course Description	<b>2024/10/12</b>

#### **9. Course Objectives**

a. Providing the student with the most important principles and basics of government accounting.
b. Providing the student with how to apply government accounting in government units.
c. Introducing government accounting and explaining its importance in developing a theoretical and practical framework for its use.
d. Teaching the student how to apply the government accounting system and

record financial transactions in accounting records.
e. Introducing the student to the financial statements produced by government units at the end of the financial period.
g. Strengthening the student's skills in preparing financial statements and the statements attached to them in government units.

## 10. Course Output, Methodology and Evaluation

### (A) Cognitive Objectives

a. Introducing government accounting as the science and art of recording financial transactions in records.
b. Definition of accounting as an accounting information system.
c. Recording daily entries in the accounting records.
d. Post the financial operations to the ledger record.
e. Classification, classification and summarization of accounts.
f. How to prepare cost accounts, methods of calculating the cost of production, and methods of loading production elements.

### (B) Skill Objectives Related to the Program:

a. Recording financial operations in the general journal and ledger record.
b. Introduction to the accounting cycle and revenue and expense accounts.
c. Handling cash in hand and cash in banks.
d. The role of control and audit of accounting records.

### Methods of Teaching and Learning

a. Learning through weekly lectures (my attendance).
b. Opening a class room for government accounting and communicating with students.
c. Conducting exams and surprise tests for students in attendance.
d. Conducting monthly exams and the first course.

## Methods of Evaluation

a. oral examinations.
b. Monthly exams.
c. Daily quizzes.
d. Attendance and commitment of students to the lecture.

## (C) Sentimental and Value Objectives

a. Student participation in the lecture.
b. Student participation in college activities.
c. The student listens to the teacher's explanation.
d. The student's interest in the lecture and his interaction.

## Methods of Teaching and Learning

Class interaction with its sub-skills such as: (preparation, introduction, use of questions, reinforcement, silence, containment and follow-up, teaching methods)
a. preparation, introduction.
c. use of questions, reinforcement,
d. silence, containment.
e. follow-up, teaching methods.

## Methods of Evaluation

Tests are one of the most important means of evaluation in educational institutions, in addition to direct evaluation between the teacher and the student, because it helps the teacher to identify weaknesses and strengths in the performance of his work.
a. Daily quizzes.
b. Classroom discussions and commitment to ethics and sublime values.
c. Special marks for class activities.
d. Monthly and quarterly evaluation.

## D) General and Qualitative Skills (other skills related to the ability of employment and personal development)

a. Developing the mental abilities of the student through participation.
b. Develop the student's skill abilities through practical assignment.
c. Dealing with the means of communication on the Internet.

d. Communicating with students and solving their problems related to the subject through a personal interview.

## 11. Course Structure

Week	No of Hours	Required Learning Output	Title of Subject	Teaching Method	Evaluation
1	4	understanding the material	The predecessor	- lectures - case study -discussions	- oral tests -questions
2	4	understanding the material	The concept and definition of Salaf	- lectures - case study -discussions	- oral tests -questions
3	4	understanding the material	Advance for working individuals	- lectures - case study -discussions	- oral tests -questions
4	4	understanding the material	Sustainable predecessors	- lectures - case study -discussions	- lectures - case study -discussions
5	4	understanding the material	Credit advance	- lectures - case study -discussions	- lectures - case study -discussions
6	4	understanding the material	Deposit account	- lectures - case study -discussions	- lectures - case study -discussions
7	4	understanding the material	Personal deposits	- lectures - case study -discussions	- lectures - case study -discussions
8	4	understanding the material	Carrying out government work	- lectures - case study -discussions	- lectures - case study -discussions
9	4	understanding the material	Government Tenders	- lectures - case study -discussions	- lectures - case study -discussions
10	4	understanding the material	Contractors' advances	- lectures - case study -discussions	- lectures - case study -discussions
11	4	understanding the material	Government Tenders	- lectures - case study	- lectures - case study

				-discussions	-discussions
12	4	understanding the material	<b>Government Accounts Concept</b>	- lectures - case study -discussions	- lectures - case study -discussions
13	4	understanding the material	<b>Preparing government accounts</b>	- lectures - case study -discussions	- lectures - case study -discussions
14	4	understanding the material	<b>Preparing government accounts</b>	- lectures - case study -discussions	- lectures - case study -discussions
15	4	understanding the material	<b>practical exercises</b>	- lectures - case study -discussions	- lectures - case study -discussions

## 12. Infrastructure

a. Textbooks	Governmental accounting and its central and decentralized applications in Iraq / Dr. Saud Jayed Mashkour
b. References	Financial Supervision Bureau/Government Accounting System
c. Recommended books and periodicals (journals, reports, etc.)	Governmental Accounting Manual / Financial Supervision Bureau
d. electronic references, internet websites, etc	Website (Scholar Library) <a href="http://alqashi.com/wp/?page_id=801">http://alqashi.com/wp/?page_id=801</a> Taher Al-Qushi Library.

## 13. The Plan of Improving the Course

Continuous communication in developing the curriculum based on recent versions of books, references and periodicals related to accounting science and its branches as a service activity and an accounting information system.
a. Studying labor market needs.
b. Recent publications of books.
c. references and periodicals related to accounting science and its branches.

  
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